OFFICIAL JOURNAL OF THE

SENATE

STATE OF LOUISIANA

SEVENTH DAY'S PROCEEDINGS

Thirty-Second Extraordinary Session of the Legislature **Under the Adoption of the** Constitution of 1974

> Senate Chamber State Capitol Baton Rouge, Louisiana

> > Tuesday, March 16, 2004

The Senate was called to order at 4:00 o'clock P.M., by Hon. Donald E. Hines, President of the Senate.

ROLL CALL

The roll being called, the following members answered to their names:

PRESENT

Mr. President	Dupre	Kostelka
Adley	Ellington	Lentini
Amedee	Fields	Malone
Bajoie	Fontenot	Marionneaux
Barham	Gautreaux, B	McPherson
Boasso	Gautreaux, N	Michot
Boissiere	Hainkel	Mount
Cain	Heitmeier	Nevers
Chaisson	Holden	Romero
Cheek	Hollis	Schedler
Cravins	Irons	Smith
Dardenne	Jackson	Theunissen
Duplessis	Jones	Ullo
Tr. 4-1 20		

Total—39

ABSENT

Total—0

The President of the Senate announced there were 39 Senators present and a quorum.

Prayer

The prayer was offered by Senator Irons, following which the Senate joined in pledging allegiance to the flag of the United States of America.

Reading of the Journal

On motion of Senator Irons, the reading of the Journal was dispensed with and the Journal of yesterday was adopted.

Morning Hour

House Bills and Joint Resolutions on Second Reading to be Referred

The following House Bills and Joint Resolutions were read by title and referred to committees as follows:

HOUSE BILL NO. 3—
BY REPRESENTATIVES HAMMETT, SALTER, ALARIO, MONTGOMERY, ARNOLD, BALDONE, K. CARTER, DARTEZ, FARRAR, FAUCHEUX, HEATON, JEFFERSON, KENNEY, RICHMOND, JANE SMITH, AND TOWARS PAUR

AN ACT
To amend and reenact R.S. 47:601(A)(introductory paragraph), 602(A), (B), and (E)(1), 603(A), 604(A)(introductory paragraph) and (C), and 606(A)(introductory paragraph) and (C), to enact R.S. 47:602(G) and 605.1, and to repeal R.S. 47:601(D) and 603 relative to the corporation frenching tow to 47:601(D) and 603, relative to the corporation franchise tax; to reduce the amount of borrowed capital included in taxable capital until it is phased out; and to provide for related matters.

Under the provisions of Joint Rule No. 5, the bill, which is a duplicate of Senate Bill No. 12, was read by title and referred to the Legislative Bureau.

HOUSE BILL NO. 8—
BY REPRESENTATIVES FAUCHEUX, HAMMETT, SALTER, MONTGOMERY, ALARIO, DANIEL, HILL, LABRUZZO, QUEZAIRE, GARY SMITH, AND TOOMY AND SENATORS AMEDEE, CHAISSON, FONTENOT, HEITMEIER, AND LENTINI

AN ACT

AN ACT

To enact R.S. 47:302(R), 321(I), and 331(P), relative to the sales and use tax; to extend the effectiveness of the exemption for purchases of utilities used by certain steelworks and blast furnaces; to provide for an effective date; and to provide for related matters.

Under the provisions of Joint Rule No. 5, the bill, which is a duplicate of Senate Bill No. 11, was read by title and referred to the Legislative Bureau.

HOUSE BILL NO. 9—
BY REPRESENTATIVES HAMMETT, ALARIO, ARNOLD, FAUCHEUX, HILL, KENNEY, MORRELL, ODINET, RICHMOND AND JANE SMITH AN ACT

To amend and reenact R.S. 47:301(16)(1), relative to state and political subdivision sales and use tax; to provide that tangible personal property shall not include other constructions permanently attached to the land; and to provide for related matters.

Floor Amendments Sent Up

Senator Mount sent up floor amendments which were read.

SENATE FLOOR AMENDMENTS

Conforming Amendments proposed by Senator Mount to Engrossed House Bill No. 9 by Representative Hammett (Duplicate of Senate Bill No. 16)

AMENDMENT NO. 1 On page 1, line 2, immediately after "relative to" delete the remainder of the line and delete line 3 in its entirety and insert in lieu thereof the following: "sales tax; to provide an exclusion for other"

AMENDMENT NO. 2

On page 1, line 4, between "land" and the semicolon ";" insert the following: "for purposes of state and other statewide sales and use

AMENDMENT NO. 3

On page 1, between lines 7 and 8, insert the following: "As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

AMENDMENT NO. 4

On page 1, line 13, change "or" to "and"

On motion of Senator Mount, the amendments were adopted.

Under the provisions of Joint Rule No. 5, the amended bill, which is a duplicate of Senate Bill No. 16, was read by title and referred to the Legislative Bureau.

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HOUSE BILL NO. 23-

BY REPRESENTATIVES MCVEA, HONEY, AND WHITE AN ACT

To amend and reenact that part of Section 9(B)(14) of Act 1134 of the 2003 Regular Session of the Legislature which is applicable to the allocation and distribution of funds in East Baton Rouge Parish, relative to the Revenue Sharing Fund; to provide with respect to certain distributions in East Baton Rouge Parish for Fiscal Year 2003-2004; to provide for the retroactive application of this Act; and to provide for related matters.

7th DAY'S PROCEEDINGS

Reported favorably by the Committee on Finance. Under the provisions of Joint Rule No. 3 of the Rules of the Senate, the bill was read by title and referred to the Legislative Bureau.

Senate Bills and Joint Resolutions **Returned from the House** of Representatives with Amendments

The following Senate Bills and Joint Resolutions returned from the House of Representatives with amendments were taken up and acted upon as follows:

SENATE BILL NO. 8-

BY SENATORS HEITMEIER, HINES, MOUNT, CHEEK, DUPLESSIS, FIELDS, B. GAUTREAUX, HOLDEN, JACKSON, JONES, LENTINI, MCPHERSON, ULLO AND BAJOIE

AN ACT

To amend and reenact R.S. 39:94(A), relative to the Budget Stabilization Fund; to provide for an increase in the base amount of revenues received by the state as a result of the production of or exploration for minerals, as a result of grants or donations, and as derived from any tax on the transportation of minerals which base is used to determine the deposit of such revenues into the fund; to provide for an effective date; and to provide for related matters.

The bill was read by title. Returned from the House of Representatives with the following amendments:

HOUSE FLOOR AMENDMENTS

Conforming Amendments proposed by Representative Alario to Reengrossed Senate Bill No. 8 by Senator Heitmeier (Duplicate of H.B. No. 12)

AMENDMENT NO. 1

On page 3, delete lines 2 through 4 in their entirety and at the beginning of line 5, change "Section 3." to "Section 2."

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Alario to Reengrossed Senate Bill No. 8 by Senator Heitmeier (Duplicate of H.B. No. 12)

AMENDMENT NO. 1

Delete the set of House Floor Amendments proposed by Representative Alario and adopted by the House on March 11, 2004

AMENDMENT NO. 2

On page 3, delete lines 2 through 4 in their entirety, and insert the

"Section 2. In the event that the Revenue Estimating Conference revises the official forecast for Fiscal Year 2003-2004 to incorporate additional state general fund revenues resulting from this Act, not less than forty-six million four hundred thousand dollars of such additional revenue shall be appropriated to the Louisiana Medical Assistance Trust Fund to be used in Fiscal Year 2004-2005 for the Medical Vendor Payments Program.'

HOUSE BILL NO. 15-

USE BILL NO. 15—
BY REPRESENTATIVES STRAIN, HAMMETT, ALARIO, ALEXANDER, ANSARDI, ARNOLD, BALDONE, BAUDOIN, BAYLOR, BEARD, BOWLER, BRUCE, BURNS, BURRELL, K. CARTER, R. CARTER, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DARTEZ, DOERGE, DORSEY, DOVE, DOWNS, DURAND, ERDEY, FANNIN, FARRAR, FAUCHEUX, FLAVIN, FRITH, FUTRELL, GALLOT, GEYMANN, GLOVER, GRAY, E. GUILLORY, M. GUILLORY, HEATON, HEBERT, HILL, HONEY, HOPKINS, HUDSON, HUNTER, HUTTER, JEFFERSON, JOHNS, KATZ, KENNARD, KENNEY, LABRUZZO, LAMBERT, LANCASTER, MARCHAND, MARTINY, MCDONALD, MCVEA, MONTGOMERY, MORRELL, MORRISH, MURRAY, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, GUEZAIRE, RICHMOND, RITCHIE, ROMERO, SALTER, SCALISE, SMILEY, GARY SMITH, JACK SMITH, JANE SMITH, JOHN SMITH, ST. GERMAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WINSTON, WOOTON, AND WRIGHT AND SENATORS AMEDEE, BARHAM, DUPLESSIS, ELLINGTON, N. GAUTREAUX, HOLLIS, KOSTELKA, MCPHERSON, MICHOT, NEVERS, AND SMITH

AN ACT

To enact R.S. 47:301(10)(x), relative to the sales and use taxes of the state and statewide political subdivisions; to exclude the sale or purchase by consumers of certain fuels or gases for residential use; to provide for an effective date; and to provide for related

Under the provisions of Joint Rule No. 5, the bill, which is a duplicate of Senate Bill No. 13, was read by title and referred to the Legislative Bureau.

Reports of Committees

The following reports of committees were received and read:

REPORT OF COMMITTEE ON

FINANCE

Senator Heitmeier, Chairman on behalf of the Committee on Finance, submitted the following report:

March 16, 2004

To the President and Members of the Senate:

I am directed by your Committee on Finance to submit the following report:

HOUSE BILL NO. 23— BY REPRESENTATIVES MCVEA, HONEY, AND WHITE AN ACT

To amend and reenact that part of Section 9(B)(14) of Act 1134 of the 2003 Regular Session of the Legislature which is applicable to the allocation and distribution of funds in East Baton Rouge Parish, relative to the Revenue Sharing Fund; to provide with respect to certain distributions in East Baton Rouge Parish for Fiscal Year 2003-2004; to provide for the retroactive application of this Act; and to provide for related matters.

Reported favorably.

Respectfully submitted, FRANCIS C. HÉITMEIER Chairman

House Bills and Joint Resolutions on Second Reading **Reported by Committees**

Senator Heitmeier asked for and obtained a suspension of the rules to take up at this time the following House Bills and Joint Resolutions just reported by Committees.

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Senator Heitmeier moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Dupre	Kostelka
Ellington	Lentini
Fields	Malone
Fontenot	Marionneaux
Gautreaux, B	McPherson
Gautreaux, N	Michot
Hainkel	Mount
Heitmeier	Nevers
Holden	Romero
Hollis	Schedler
Irons	Smith
Jackson	Theunissen
Jones	
	Fontenot Gautreaux, B Gautreaux, N Hainkel Heitmeier Holden Hollis Irons Jackson

Total—38

NAYS

Total—0

ABSENT

Ullo Total—1

The Chair declared the amendments proposed by the House were concurred in. Senator Heitmeier moved to reconsider the vote by which the amendments were concurred in and laid the motion on the

SENATE BILL NO. 9—
BY SENATORS MOUNT, HINES, HEITMEIER, ADLEY, AMEDEE, BAJOIE, BARHAM, BOASSO, BOISSIERE, CAIN, CHAISSON, CHEEK, CRAVINS, DUPLESSIS, DUPRE, ELLINGTON, FIELDS, FONTENOT, B. GAUTREAUX, N. GAUTREAUX, HAINKEL, HOLDEN, HOLLIS, IRONS, JACKSON, JONES, KOSTELKA, LENTINI, MALONE, MARIONNEAUX, MCPHERSON, MICHOT, NEVERS, ROMERO, SCHEDLER, SMITH AND ULLO AND REPRESENTATIVES HAMMETT, SALTER, ALARIO AND MONTGOMERY

AN ACT

To amend and reenact Section 3 of Act No. 60 of the 2002 Regular Session of the Legislature, relative to the income and franchise tax credits for costs associated with the rehabilitation of certain historic structures; to provide for the taxable periods in which the credit may be taken; and to provide for related matters.

The bill was read by title. Returned from the House of Representatives with the following amendments:

HOUSE FLOOR AMENDMENTS

Conforming Amendments proposed by Representative Hammett to Reengrossed Senate Bill No. 9 by Senator Mount (Duplicate of H.B. No. 6)

AMENDMENT NO. 1

On page 1, at the end of line 10, change "2007." to "2008."

Senator Mount moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

NAYS

Total—0

ABSENT

Ullo Total—1

The Chair declared the amendments proposed by the House were concurred in. Senator Mount moved to reconsider the vote by which the amendments were concurred in and laid the motion on the table.

SENATE BILL NO. 14—
BY SENATORS MOUNT, HINES, HEITMEIER, DUPRE AND NEVERS AND REPRESENTATIVE HAMMETT

AN ACT

To amend and reenact R.S. 51:2461(B), relative to the Louisiana Quality Jobs Program Act; to extend the time period for application for tax credits and rebates; and to provide for related

The bill was read by title. Returned from the House of Representatives with the following amendments:

HOUSE FLOOR AMENDMENTS

Conforming Amendments proposed by Representative Hammett to Reengrossed Senate Bill No. 14 by Senator Mount (Duplicate of H.B.

AMENDMENT NO. 1

On page 1, line 9, change "2007," to "2008,"

AMENDMENT NO. 2 On page 1, line 12, change "2007," to "2008,"

Senator Mount moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Dupre	Kostelka
Adley	Ellington	Lentini
Amedee	Fields	Malone
Bajoie	Fontenot	Marionneaux
Barham	Gautreaux, B	McPherson
Boasso	Gautreaux, N	Michot
Boissiere	Hainkel	Mount
Cain	Heitmeier	Nevers
Chaisson	Holden	Romero
Cheek	Hollis	Schedler
Cravins	Irons	Smith
Dardenne	Jackson	Theunissen

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Romero

Jackson

Duplessis Jones Total—38

NAYS

Total—0

ABSENT

Ullo Total—1

The Chair declared the amendments proposed by the House were concurred in. Senator Mount moved to reconsider the vote by which the amendments were concurred in and laid the motion on the table.

Senate Bills and Joint Resolutions on Third Reading and Final Passage

The following Senate Bills and Joint Resolutions on third reading and final passage were taken up and acted upon as follows:

SENATE BILL NO. 5— BY SENATOR N. GAUTREAUX

AN ACT

To amend and reenact the introductory paragraph of R.S. 47:601(A), and R.S. 47:601(D) and 611, relative to corporate franchise tax; to exclude from the taxable base of such tax the first one hundred thousand dollars of capital stock, surplus, undivided profits, and borrowed capital of a corporation; and to provide for

On motion of Senator N. Gautreaux, the bill was read by title and returned to the Calendar, subject to call.

House Concurrent Resolutions on Third Reading and Final Passage

The following House Concurrent Resolutions on third reading and final passage were taken up and acted upon as follows:

HOUSE CONCURRENT RESOLUTION NO. 11– BY REPRESENTATIVES ALARIO AND HAMMETT A CONCURRENT RESOLUTION

To approve maximum salaries for certain department officers in accordance with the provisions of the Executive Reorganization

The resolution was read by title. Senator Heitmeier moved the final passage of the resolution.

Motion

Senator Jones moved the previous question on the entire subject

Senator Dardenne objected.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Duplessis	Lentini
Amedee	Fontenot	Marionneaux
Bajoie	Gautreaux, B	McPherson
Boasso	Gautreaux, N	Mount
Boissiere	Heitmeier	Nevers

Chaisson Cheek Total—23	Jackson Jones	Schedler
10tai—23	NAYS	
Adley Barham Cravins Dardenne Dupre Ellington	Fields Hainkel Hollis Irons Kostelka Malone	Michot Smith Theunissen Ullo
Total—16		

Holden

Total—0

Cain

The Chair declared the previous question was called on the entire subject matter.

ABSENT

Personal Privilege

Senator Mount asked for and obtained the floor of the Senate on a point of personal privilege, and stated she had voted in error on the motion by Senator Jones. He voted yea on the motion and had intended to vote nay. He asked that the Official Journal so state.

ROLL CALL

The roll was called with the following result:

YEAS

Cheek

Cheek	Jackson
Dupre	Jones
Fontenot	Lentini
Gautreaux, B	McPherson
Gautreaux, N	Mount
Heitmeier	Nevers
Holden	Romero
NAYS	
Fields	Marionneaux
	Michot
	Schedler
	Smith
	Theunissen
	Ullo
	Fontenot Gautreaux, B Gautreaux, N Heitmeier Holden

Total-0

Mr. President

The Chair declared the resolution was passed. Heitmeier moved to reconsider the vote by which the resolution was passed and laid the motion on the table.

ABSENT

House Bills and Joint Resolutions on **Third Reading** and Final Passage

The following House Bills and Joint Resolutions on third reading and final passage were taken up and acted upon as follows:

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HOUSE BILL NO. 1-

USE BILL NO. 1—
BY REPRESENTATIVES HAMMETT, SALTER, ALARIO, ANSARDI, BROOME, DAMICO, DARTEZ, DOERGE, DURAND, GALLOT, HILL, HUNTER, MONTGOMERY, QUEZAIRE, JOHN SMITH, AND WALKER AND SENATORS HINES, BAJOIE, MOUNT, BOISSIERE, CHAISSON, CHEEK, DUPRE, FIELDS, FONTENOT, B. GAUTREAUX, N. GAUTREAUX, HEITMEIER, HOLDEN, HOLLIS, JACKSON, JONES, LENTINI, MARIONNEAUX, AND MCPHERSON

AN ACT

To enact R.S. 47:302(R) and 331(P), relative to the state sales and use tax; to provide relative to the effectiveness of certain exemptions to the tax; and to provide for related matters.

Floor Amendments Sent Up

Senator Theunissen sent up floor amendments which were read.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Theunissen to Reengrossed House Bill No. 1 by Representative Hammett

AMENDMENT NO. 1

On page 1, line 2, after "To" insert: "amend and reenact R.S. 47:306(A)(1)(a) and 321(H) and to"

AMENDMENT NO. 2 On page 1, line 3, after "tax;" insert: "to provide for a limit on the sales and use tax levied on natural gas;"

AMENDMENT NO. 3

On page 1, line 6, after "Section 1." insert: "R.S. 47:306(A)(1)(a) and 321(H) are hereby amended and reenacted and"

AMENDMENT NO. 4

On page 1, at the end of line 16, insert:
"However, beginning July 1, 2005, the tax levied pursuant to this Section and R.S. 47:321 and 331, on any purchase or sale of natural gas shall not exceed twenty and one-half cents per mcf; provided that the report required pursuant to R.S. 47:306(A)(1)(a)(ii) is filed with the Department of Revenue with each sales tax return.

AMENDMENT NO. 5

On page 1, at the bottom of the page, insert:

'§306. Returns and payment of tax; penalty for absorption

A. General provisions. (1)(a)(i) Except as hereafter provided, the taxes levied hereunder shall be due and shall be payable monthly. For the purpose of ascertaining the amount of tax payable, all dealers shall transmit, on or before the twentieth day of the month following the month in which this tax becomes effective, to the secretary of revenue, upon forms prescribed, prepared, and furnished by him, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, as the case may be, arising from all taxable transactions during the preceding calendar month. Thereafter, like returns shall be prepared and transmitted to the secretary by all dealers on or before the twentieth day of each month for the preceding calendar month. These returns shall show any further information the secretary may require to enable him to correctly compute and collect the tax levied. Every dealer, at the time of making the return required hereunder, shall compute and remit to the secretary the required tax due for the preceding calendar month, and failure to so remit such tax shall cause said tax to become delinguent.

(ii) A dealer who is selling or purchasing natural gas, and who intends to claim the twenty and one-half cents per mcf limit on his sales and use tax for any month as provided for in R.S. 47:302(R), 321(H)(2), and 331(P), shall file with the department along with the return provided for in this Section a separate report reflecting each purchase or sale of natural gas for the month and its price, and any other information the department may by regulation, require.

(4) The collector secretary, for good cause, may extend, for not to exceed thirty days, the time for making any returns required under the provisions of this Chapter, or may extend for such time as she deems reasonable, the time for making the report provided for in Subitem (1)(a)(ii) of this Section.

§321. Imposition of tax

H.(1) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemptions to the tax levied pursuant to the provisions of this Section, except for those exemptions provided by R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 305.20, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, and 305.50, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, and 305.50, 305.38, 305.46, and 305.50, 305.38, 305.46, and 305.50, 305.38, 305.38, 305.46, and 305.50, 305.38 and R.S. 51:1787, shall be inapplicable, inoperable, and of no effect from July 1, 2002.

(2) Beginning July 1, 2005, the tax levied pursuant to this Section and R.S. 47:302 and 331, on any purchase or sale of natural gas shall not exceed twenty and one-half cents per mcf; provided that the report required pursuant to R.S. 47:306(A)(1)(a)(ii) is filed with the Department of Revenue with each sales tax return.

AMENDMENT NO. 6

On page 2, at the end of line 9, insert:

"However, beginning July 1, 2005, the tax levied pursuant to this
Section and R.S. 47:302 and 321, on any purchase or sale of natural gas shall not exceed twenty and one-half cents per mcf; provided that the report required pursuant to R.S. 47:306(A)(1)(a)(ii) is filed with the Department of Revenue with each sales tax return.

AMENDMENT NO. 7

On page 2, line 20, change "2010" to "2009"

Senator Theunissen moved adoption of the amendments.

Senator Mount objected.

ROLL CALL

The roll was called with the following result:

YEAS Dardenne

Hainkel

Irons

Michot

Smith

Schedler

Cravins	Kostelka	Theunissen
Total—12	NAYS	
Mr. President Adley Amedee Bajoie Boissiere Chaisson Cheek Duplessis Dupre Total—27	Ellington Fields Fontenot Gautreaux, B Gautreaux, N Heitmeier Holden Hollis Jackson	Jones Lentini Malone Marionneaux McPherson Mount Nevers Romero Ullo
	ABSENT	

Total—0

Barham

Boasso

Cain

The Chair declared the amendments were rejected.

The bill was read by title. Senator Mount moved the final passage of the bill.

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ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Ellington	Kostelka
Adley	Fields	Lentini
Amedee	Fontenot	Marionneaux
Bajoie	Gautreaux, B	McPherson
Boasso	Gautreaux, N	Michot
Boissiere	Heitmeier	Mount
Cain	Holden	Nevers
Chaisson	Hollis	Romero
Cheek	Irons	Smith
Duplessis	Jackson	Theunissen
Dupre	Jones	Ullo

Total—33

NAYS

Dardenne Barham Malone Cravins Hainkel Schedler

Total—6

ABSENT

Total—0

The Chair declared the bill was passed. The title was read and adopted. Senator Mount moved to reconsider the vote by which the bill was passed and laid the motion on the table.

Senate Bills and Joint Resolutions on Third Reading and Final Passage, Subject to Call

The following Senate Bills and Joint Resolutions on third reading and final passage, subject to call, were taken up and acted upon as follows:

Called from the Calendar

Senator N. Gautreaux asked that Senate Bill No. 5 be called from the Calendar at this time for its final passage.

SENATE BILL NO. 5— BY SENATOR N. GAUTREAUX

AN ACT

To amend and reenact the introductory paragraph of R.S. 47:601(A), and R.S. 47:601(D) and 611, relative to corporate franchise tax; to exclude from the taxable base of such tax the first one hundred thousand dollars of capital stock, surplus, undivided profits, and borrowed capital of a corporation; and to provide for related matters.

Floor Amendments Sent Up

Senator N. Gautreaux sent up floor amendments which were read.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator N. Gautreaux to Engrossed Senate Bill No. 5 by Senator N. Gautreaux

AMENDMENT NO. 1

On page 1, delete lines 9 through 17 and on page 2, delete line 1 and insert the following:

"§601. Imposition of tax

A. Every domestic corporation and every foreign corporation, exercising its charter, or qualified to do business or actually doing business in this state, or owning or using any part or all of its capital plant, or any other property in this state, subject to compliance with all other provisions of law, except as otherwise provided for in this Chapter shall pay an annual tax at the rate of \$3.00 one dollar and fifty cents for each \$1,000.00, or major fraction thereof on the amount of its capital stock, surplus, undivided profits, and borrowed capital, first three hundred thousand dollars of taxable capital and at the rate of three dollars for each one thousand dollars, or major fraction thereof, which exceeds three hundred thousand dollars of taxable capital. Taxable capital shall be determined as hereinafter provided; the minimum tax shall not be less than \$10.00 per year in any case. The tax levied herein is due and payable on any one or all of the following alternative incidents:

AMENDMENT NO. 2

On page 2, delete lines 3 through 12 and insert the following:
"D. The increase in the tax imposed by this Section from one

dollar and fifty cents to three dollars for each one thousand dollars, or major fraction thereof, of capital stock, surplus, undivided profits, and borrowed capital shall not be applicable to the first three hundred thousand dollars of capital stock, surplus, undivided profits, and borrowed capital of each corporation. Corporations with taxable capital of one hundred thousand dollars or less shall not be subject to the tax imposed by this Section.

AMENDMENT NO. 3

On page 2, line 17, change "taxable base" to "taxable capital"

On motion of Senator N. Gautreaux, the amendments were adopted.

The bill was read by title. Senator N. Gautreaux moved final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Adley Amedee Bajoie Barham Boasso Boissiere Cain Chaisson Cheek Cravins Dardenne Duplessis Total—39	Dupre Ellington Fields Fontenot Gautreaux, B Gautreaux, N Hainkel Heitmeier Holden Hollis Irons Jackson Jones NAYS	Kostelka Lentini Malone Marionneaux McPherson Michot Mount Nevers Romero Schedler Smith Theunissen Ullo
Total—0		

ABSENT

Total-0

The Chair declared the amended bill was passed. The title was read and adopted. Senator N. Gautreaux moved to reconsider the vote by which the bill was passed and laid the motion on the table.

Rules Suspended

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Senator Heitmeier asked for and obtained a suspension of the rules for the purpose of reverting to the Morning Hour.

Privilege Report of the Legislative Bureau

March 16, 2004

To the President and Members of the Senate:

I am directed by your Legislative Bureau to submit the following report:

The following bills are approved as to construction and

HOUSE BILL NO. 3—
BY REPRESENTATIVES HAMMETT, SALTER, ALARIO, MONTGOMERY, ARNOLD, BALDONE, K. CARTER, DARTEZ, FARRAR, FAUCHEUX, HEATON, JEFFERSON, KENNEY, RICHMOND, JANE SMITH, AND

AN ACT To amend and reenact R.S. 47:601(A)(introductory paragraph), 602(A), (B), and (E)(1), 603(A), 604(A)(introductory paragraph) and (C), and 606(A)(introductory paragraph) and (C), to enact R.S. 47:602(G) and 605.1, and to repeal R.S. 47:601(D) and 603, relative to the corporation franchise tax; to reduce the amount of borrowed capital included in taxable capital until it is phased out; and to provide for related matters.

Reported without amendments.

HOUSE BILL NO. 8—
BY REPRESENTATIVES FAUCHEUX, HAMMETT, SALTER, MONTGOMERY, ALARIO, DANIEL, HILL, LABRUZZO, QUEZAIRE, GARY SMITH, AND TOOMY AND SENATORS AMEDEE, CHAISSON, FONTENOT, HEITMEIER, AND LENTINI AN ACT

To enact R.S. 47:302(R), 321(I), and 331(P), relative to the sales and use tax; to extend the effectiveness of the exemption for purchases of utilities used by certain steelworks and blast furnaces; to provide for an effective date; and to provide for related matters.

Reported without amendments.

HOUSE BILL NO. 9-

BY REPRESENTATIVES HAMMETT, ALARIO, ARNOLD, FAUCHEUX, HILL, KENNEY, MORRELL, ODINET, RICHMOND AND JANE SMITH AN ACT

To amend and reenact R.S. 47:301(16)(1), relative to state and political subdivision sales and use tax; to provide that tangible personal property shall not include other constructions permanently attached to the land; and to provide for related

Reported without amendments.

HOUSE BILL NO. 15—

BY REPRESENTATIVES STRAIN, HAMMETT, ALARIO, ALEXANDER, ANSARDI, ARNOLD, BALDONE, BAUDOIN, BAYLOR, BEARD, BOWLER, BRUCE, BURNS, BURRELL, K. CARTER, R. CARTER, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DARTEZ, DOERGE, DORSEY, DOWE, DOWNS, DURAND, ERDEY, FANNIN, FARRAR, FAUCHEUX, FLAVIN, FRITH, FUTRELL, GALLOT, GEYMANN, GLOVER, GRAY, E. GUILLORY, M. GUILLORY, HEATON, HEBERT, HILL, HONEY, HOPKINS, HUDSON, HUNTER, HUTTER, JEFFERSON, JOHNS, KATZ, KENNARD, KENNEY, LABRUZZO, LAMBERT, LANCASTER, MARCHAND, MARTINY, MCDONALD, MCVEA, MONTGOMERY, MORRELL, MORRISH, MURRAY, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, QUEZAIRE, RICHMOND, RITCHIE, ROMERO, SALTER, SCALISE, SMILEY, GARY SMITH, JACK SMITH, JANE SMITH, JOHN SMITH, ST. GERMAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WINSTON, WOOTON, AND WRIGHT AND SENATORS AMEDEE, BARHAM, DUPLESSIS, ELLINGTON, N. GAUTREAUX, HOLLIS, KOSTELKA, MCPHERSON, MICHOT, NEVERS, AND SMITH

AN ACT

To enact R.S. 47:301(10)(x), relative to the sales and use taxes of the state and statewide political subdivisions; to exclude the sale or purchase by consumers of certain fuels or gases for residential use; to provide for an effective date; and to provide for related matters

Reported without amendments.

HOUSE BILL NO. 23

BY REPRESENTATIVES MCVEA, HONEY, AND WHITE

AN ACT

To amend and reenact that part of Section 9(B)(14) of Act 1134 of the 2003 Regular Session of the Legislature which is applicable to the allocation and distribution of funds in East Baton Rouge Parish, relative to the Revenue Sharing Fund; to provide with respect to certain distributions in East Baton Rouge Parish for Fiscal Year 2003-2004; to provide for the retroactive application of this Act; and to provide for related matters.

Reported without amendments.

Respectfully submitted, ARTHUR J. "ART" LENTINÍ Chairman

Adoption of Legislative Bureau Report

On motion of Senator Lentini, the Bills and Joint Resolutions were read by title and passed to a third reading.

Messages from the House

The following Messages from the House were received and read as follows:

Message from the House

CONCURRING IN SENATE CONCURRENT RESOLUTIONS

March 16, 2004

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally concurred in the following Senate Concurrent Resolutions:

SENATE CONCURRENT RESOLUTION NO. 7—

BY SENATOR HINES

A CONCURRENT RESOLUTION

To amend and readopt Joint Rule No. 14(A) and (B) of the Joint Rules of the Senate and House of Representatives, relative to the allocation and use of space in the Pentagon Barracks.

Reported with amendments.

SENATE CONCURRENT RESOLUTION NO. 8— BY SENATOR FIELDS

A CONCURRENT RESOLUTION

To recognize and commend the Southern University women's basketball team for an outstanding season and for capturing the Southwestern Athletic Conference championship.

Reported without amendments.

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March 16, 2004

7th DAY'S PROCEEDINGS

SENATE CONCURRENT RESOLUTION NO. 9— BY SENATOR FIELDS A CONCURRENT RESOLUTION

To recognize and commend the Louisiana State University Lady Tigers basketball team on an outstanding season and for receiving a bid to the 2004 NCAA Division I Women's Basketball Tournament.

Reported without amendments.

Respectfully submitted, ALFRED W. SPEER Clerk of the House of Representatives

Introduction of Senate Bills and Joint Resolutions

Senator Bajoie asked for and obtained a suspension of the rules for the purpose of introducing and reading the following Senate Bills and Joint Resolutions a first and second time and referring them to committee.

SENATE BILL NO. 24-

BY SENATOR SMITH AND REPRESENTATIVE TOWNSEND

AN ACT

To amend and reenact R.S. 33:2738.84(A)(1) and (D), relative to municipal sales and use taxes; to provide with respect to the allowable uses of the proceeds derived from the levy and collection of an additional sales and use tax by the city of Natchitoches; to remove references to population categories; and to provide for related matters.

On motion of Senator Bajoie, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

Introduction of Resolutions, **Senate and Concurrent**

Senator Bajoie asked for and obtained a suspension of the rules for the purpose of introducing and reading the following Resolutions, Senate and Concurrent, a first and second time and acting upon them

SENATE RESOLUTION NO. 14— BY SENATORS IRONS, JACKSON, DUPLESSIS, MOUNT, CHEEK, AND BAJOIE

A RESOLUTION

To call an election to elect a new secretary of the Senate.

Motion

On motion of Senator Irons, Senate Resolution No. 14 was made Special Order of the Day No. 1 on Wednesday, March 17, 2004 immediately following the Morning Hour.

SENATE CONCURRENT RESOLUTION NO. 10—BY SENATOR DUPRE

A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of Robert "Bob" Sperry Jones.

The resolution was read by title. Senator Dupre moved to adopt the Senate Concurrent Resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Dupre Kostelka Adley Ellington Lentini Fields Malone Amedee Bajoie Fontenot Marionneaux Barham Gautreaux, B McPherson Gautreaux, N Michot Boasso Boissiere Hainkel Mount Heitmeier Cain Nevers Chaisson Holden Romero Cheek Hollis Schedler Cravins Smith Irons Dardenne Jackson Theunissen Duplessis Jones Ullo Total—39

NAYS

Total—0

ABSENT

Total-0

The Chair declared the Senate had adopted the Senate Concurrent Resolution and ordered it sent to the House.

SENATE CONCURRENT RESOLUTION NO. 11— BY SENATOR BARHAM A CONCURRENT RESOLUTION

To state the intent of the Legislature with regard to the taxation of dyed fuels used for agricultural and timber production and harvesting.

The resolution was read by title. Senator Barham moved to adopt the Senate Concurrent Resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Ellington	Lentini
Adley	Fields	Malone
Amedee	Fontenot	Marionneaux
Bajoie	Gautreaux, B	McPherson
Barham	Gautreaux, N	Michot
Boasso	Hainkel	Mount
Boissiere	Heitmeier	Nevers
Cain	Holden	Romero
Cheek	Hollis	Smith
Cravins	Irons	Theunissen
Dardenne	Jackson	Ullo
Duplessis	Jones	
Dupre	Kostelka	
Total—37		
	NAYS	

Total—0

ABSENT

Schedler Chaisson

Total—2

The Chair declared the Senate had adopted the Senate Concurrent Resolution and ordered it sent to the House.

Messages from the House

The following Messages from the House were received and read as follows:

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March 16, 2004

Message from the House

ASKING CONCURRENCE IN HOUSE CONCURRENT RESOLUTIONS

March 16, 2004

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally passed and asks your concurrence in the following House Concurrent Resolutions:

HOUSE CONCURRENT RESOLUTION NO. 9— BY REPRESENTATIVE BRUCE A CONCURRENT RESOLUTION

To urge and request the boards of supervisors of the Louisiana State University System, the Southern University System, the University of Louisiana System, and the Louisiana Community and Technical College System to consider the implementation of tuition exemption programs for law enforcement officers and firefighters or the enhancement of any such programs at institutions under the supervision of each where such programs currently exist and to submit a written report on any actions taken in the consideration of such program implementation or enhancement to the House Committee on Appropriations and the Senate Committee on Revenue and Fiscal Affairs by not later than May 15, 2004.

HOUSE CONCURRENT RESOLUTION NO. 7—

BY REPRESENTATIVES ST. GERMAIN, ARNOLD, BRUNEAU, GALLOT, LANCASTER, MONTGOMERY, MURRAY, SMILEY, AND ALARIO, ALEXANDER, ANSARDI, BADON, BALDONE, BAUDOIN, BAYLOR, BEARD, BOWLER, BROOME, BRUCE, BURNS, BURRELL, K. CARTER, R. CARTER, CAZAYOUX, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DARTEZ, DEWITT, DOERGE, DORSEY, DOVE, DOWNS, DURAND, ERDEY, FANNIN, FARRAR, FAUCHEUX, FLAVIN, FRITH, FUTRELL, GEYMANN, GLOVER, GRAY, E. GUILLORY, M. GUILLORY, HAMMETT, HEATON, HEBERT, HILL, HONEY, HOPKINS, HUDSON, HUNTER, HUTTER, JACKSON, JEFFERSON, JOHNS, KATZ, KENNARD, KENNEY, LABRUZZO, LAFLEUR, LAMBERT, MARCHAND, MARTINY, MCDONALD, MCVEA, MORRELL, MORRISH, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, QUEZAIRE, RICHMOND, RITCHIE, ROMERO, SALTER, SCALISE, SCHNEIDER, SHEPHERD, GARY SMITH, JACK SMITH, JANE SMITH, JOHN SMITH, STRAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TRICHE, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WINSTON, WOOTON, AND WRIGHT AND SENATORS ADLEY, AMEDEE, BAJOIE, BARHAM, BOASSO, BOISSIERE, CAIN, CHAISSON, CHEEK, CRAVINS, DARDENNE, DUPLESSIS, DUPRE, ELLINGTON, FIELDS, FONTENOT, B. GAUTREAUX, N. GAUTREAUX, HAINKEL, HEITMEIER, HINES, HOLDEN, HOLLIS, IRONS, JACKSON, JONES, KOSTELKA, LENTINI, MALONE, MARIONNEAUX, MCPHERSON, MICHOT, MOUNT, NEVERS, ROMERO, SCHEDLER, SMITH, THEUNISSEN, AND ULLO

A CONCURRENT RESOLUTION

To designate the ground floor breezeway of the Louisiana State Central of the control of the coursiana State Central of the course of the coursiana State Central of Elling "Pol" Added In Hell

To designate the ground floor breezeway of the Louisiana State Capitol as Elias "Bo" Ackal, Jr. Hall.

HOUSE CONCURRENT RESOLUTION NO. 16— BY REPRESENTATIVE KENNARD A CONCURRENT RESOLUTION

To commend the Louisiana State University (LSU) track and field program upon winning the 2004 National Collegiate Athletic Association Indoor Track and Field Championships as the first school in the National Collegiate Athletic Association's (NCAA) history to sweep both the men's and women's national indoor

HOUSE CONCURRENT RESOLUTION NO. 17— BY REPRESENTATIVES HONEY AND QUEZAIRE A CONCURRENT RESOLUTION

To commend and congratulate the 2003 Southern University Football Jaguars and Coach Pete Richardson upon winning the Southwest Athletic Conference championship and being named the 2003 national black college football champions.

HOUSE CONCURRENT RESOLUTION NO. 18—

BY REPRESENTATIVE JACK SMITH
A CONCURRENT RESOLUTION

To memorialize the United States Congress to allocate federal funding for the creation of the National Recovery Training Institute in Louisiana.

> Respectfully submitted, ALFRED W. SPEER Clerk of the House of Representatives

House Concurrent Resolutions

Senator Heitmeier asked for and obtained a suspension of the rules to take up at this time the following House Concurrent Resolutions just received from the House which were taken up, read a first and second time by their titles and acted upon as follows:

HOUSE CONCURRENT RESOLUTION NO. 7-

BY REPRESENTATIVES ST. GERMAIN, ARNOLD, BRUNEAU, GALLOT, LANCASTER, MONTGOMERY, MURRAY, SMILEY, AND ALARIO, ALEXANDER, ANSARDI, BADON, BALDONE, BAUDOIN, BAYLOR, BEARD, BOWLER, BROOME, BRUCE, BURNS, BURRELL, K. CARTER, R. CARTER, CAZAYOUX, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DARTEZ, DEWITT, DOERGE, DORSEY, DOVE, DOWNS, DURAND, ERDEY, FANNIN, FARRAR, FAUCHEUX, FLAVIN, FRITH, FUTRELL, GEYMANN, GLOVER, GRAY, E. GUILLORY, M. GUILLORY, HAMMETT, HEATON, HEBERT, HILL, HONEY, HOPKINS, HUDSON, HUNTER, HUTTER, JACKSON, JEFFERSON, JOHNS, KATZ, KENNARD, KENNEY, LABRUZZO, LAFLEUR, LAMBERT, MARCHAND, MARTINY, MCDONALD, MCVEA, MORRELL, MORRISH, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, QUEZAIRE, RICHMOND, RITCHIE, MOMERO, SALTER, SCALISE, SCHNEIDER, SHEPHERD, GARY SMITH, JACK SMITH, JANE SMITH, JOHN SMITH, STRAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TRICHE, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WINSTON, WOOTON, AND WRIGHT AND SENATORS ADLEY, AMEDEE, BAJOIE, BARHAM, BOASSO, BOISSIERE, CAIN, CHAISSON, CHEEK, CRAVINS, DARDENNE, DUPLESSIS, DUPRE, ELLINGTON, FIELDS, FONTENOT, B. GAUTREAUX, N. GAUTREAUX, HAINKEL, HEITMEIER, HINES, HOLDEN, HOLLIS, IRONS, JACKSON, JONES, KOSTELKA, LENTINI, MALONE, MARIONNEAUX, MCPHERSON, MICHOT, MOUNT, NEVERS, ROMERO, SCHEDLER, SMITH, THEUNISSEN, AND ULLO

A CONCURRENT RESOLUTION

To designate the ground floor breezeway of the Louisiana State Capitol as Elias "Bo" Ackal, Jr. Hall.

The resolution was read by title. Senator Jones moved to concur in the House Concurrent Resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Dupre	Kostelka
Adley	Ellington	Lentini
Amedee	Fields	Malone
Bajoie	Fontenot	Marionneaux
Barham	Gautreaux, B	McPherson
Boasso	Gautreaux, N	Michot
Boissiere	Hainkel	Mount
Cain	Heitmeier	Nevers
Chaisson	Holden	Romero
Cheek	Hollis	Schedler
Cravins	Irons	Smith
Dardenne	Jackson	Theunissen
Duplessis	Jones	Ullo
Total—39		

NAYS

Total-0

ABSENT

Total—0

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March 16, 2004

7th DAY'S PROCEEDINGS

The Chair declared the Senate had concurred in the House Concurrent Resolution and ordered it returned to the House.

HOUSE CONCURRENT RESOLUTION NO. 9— BY REPRESENTATIVE BRUCE

A CONCURRENT RESOLUTION

To urge and request the boards of supervisors of the Louisiana State University System, the Southern University System, the University of Louisiana System, and the Louisiana Community and Technical College System to consider the implementation of tuition exemption programs for law enforcement officers and firefighters or the enhancement of any such programs at institutions under the supervision of each where such programs currently exist and to submit a written report on any actions taken in the consideration of such program implementation or enhancement to the House Committee on Appropriations and the Senate Committee on Revenue and Fiscal Affairs by not later than May 15, 2004.

The resolution was read by title; lies over under the rules.

HOUSE CONCURRENT RESOLUTION NO. 16— BY REPRESENTATIVE KENNARD A CONCURRENT RESOLUTION

To commend the Louisiana State University (LSU) track and field program upon winning the 2004 National Collegiate Athletic Association Indoor Track and Field Championships as the first school in the National Collegiate Athletic Association's (NCAA) history to sweep both the men's and women's national indoor

The resolution was read by title. Senator Marionneaux moved to concur in the House Concurrent Resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Adley Amedee Bajoie Barham	Ellington Fields Fontenot Gautreaux, B Gautreaux, N	Lentini Malone Marionneaux McPherson Michot
Boasso	Hainkel	Mount
Boissiere	Heitmeier	Nevers
Cain	Holden	Romero
Chaisson	Hollis	Smith
Cheek	Irons	Theunissen
Dardenne	Jackson	Ullo
Duplessis	Jones	
Dupre	Kostelka	
Total—37		
	NAYS	

Total—0

ABSENT

Schedler

Cravins

Total—2

The Chair declared the Senate had concurred in the House Concurrent Resolution and ordered it returned to the House.

HOUSE CONCURRENT RESOLUTION NO. 17— BY REPRESENTATIVES HONEY AND QUEZAIRE A CONCURRENT RESOLUTION

To commend and congratulate the 2003 Southern University Football Jaguars and Coach Pete Richardson upon winning the Southwest Athletic Conference championship and being named the 2003 national black college football champions.

The resolution was read by title. Senator Holden moved to concur in the House Concurrent Resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Dupre	Kostelka
Adley	Ellington	Lentini
Amedee	Fields	Malone
Bajoie	Fontenot	Marionneaux
Barham	Gautreaux, B	McPherson
Boasso	Gautreaux, N	Michot
Boissiere	Hainkel	Mount
Cain	Heitmeier	Nevers
Chaisson	Holden	Romero
Cheek	Hollis	Smith
Cravins	Irons	Theunissen
Dardenne	Jackson	Ullo
Duplessis	Jones	
Total—38		

NAYS

Total—0

ABSENT

Schedler Total—1

The Chair declared the Senate had concurred in the House Concurrent Resolution and ordered it returned to the House.

HOUSE CONCURRENT RESOLUTION NO. 18—

BY REPRESENTATIVE JACK SMITH
A CONCURRENT RESOLUTION

To memorialize the United States Congress to allocate federal funding for the creation of the National Recovery Training Institute in Louisiana.

The resolution was read by title; lies over under the rules.

Messages from the House

The following Messages from the House were received and read as follows:

Message from the House

ASKING CONCURRENCE IN HOUSE BILLS AND JOINT RESOLUTIONS

March 16, 2004

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally passed and asks your concurrence in the following House Bills and Joint Resolutions:

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March 16, 2004

HOUSE BILL NO. 38—

BY REPRESENTATIVES LAFLEUR AND FAUCHEUX AN ACT

To amend and reenact R.S. 47:305.50(B), relative to the state sales and use tax; to exempt repairs of rail rolling stock manufactured in this state for use in interstate commerce from the tax, under certain circumstances; to provide for an effective date; and to provide for related matters.

> Respectfully submitted, ALFRED W. SPEER Clerk of the House of Representatives

HOUSE BILL NO. 38— BY REPRESENTATIVES LAFLEUR AND FAUCHEUX AN ACT

To amend and reenact R.S. 47:305.50(B), relative to the state sales and use tax; to exempt repairs of rail rolling stock manufactured in this state for use in interstate commerce from the tax, under certain circumstances; to provide for an effective date; and to provide for related matters.

On motion of Senator Bajoie, the bill was read by title and referred to the Committee on Revenue and Fiscal Affairs.

Reports of Committees

The following reports of committees were received and read:

REPORT OF COMMITTEE ON

REVENUE AND FISCAL AFFAIRS

Senator Mount, Chairman on behalf of the Committee on Revenue and Fiscal Affairs, submitted the following report:

March 16, 2004

To the President and Members of the Senate:

I am directed by your Committee on Revenue and Fiscal Affairs to submit the following report:

SENATE BILL NO. 23-BY SENATOR NEVERS

AN ACT

To enact R.S. 47:301(3)(i) and (13)(k), relative to the state sales and use tax; to provide relative to the effectiveness of certain exemptions to the tax; to provide for an exclusion for transactions related to certain utilities upon which a tax is being levied by the provisions of House Bill 1; and to provide for related matters.

Reported with amendments.

HOUSE BILL NO. 2-

USE BILL NO. 2—
BY REPRESENTATIVES HAMMETT, SALTER, ALARIO, MONTGOMERY, ALEXANDER, ANSARDI, ARNOLD, BADON, BALDONE, BAUDOIN, BAYLOR, BEARD, BOWLER, BROOME, BRUCE, BRUNEAU, BURNS, BURRELL, K. CARTER, R. CARTER, CAZAYOUX, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DARTEZ, DOERGE, DORSEY, DOVE, DOWNS, DURAND, ERDEY, FAUCHEUX, FRITH, FUTRELL, GALLOT, GEYMANN, GLOVÉR, GRAY, E. GUILLORY, M. GUILLORY, HOPKINS, HUDSON, HUNTER, HUTTER, JACKSON, JEFFERSON, JOHNS, KATZ, KENNEY, LABRUZZO, LAFLEUR, LAMBERT, LANCASTER, MARCHAND, MARTINY, MCDONALD, MCVEA, MORRELL, MORRISH, MURRAY, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, RICHMOND, RITCHIE, ROMERO, SCALISE, SCHNEIDER, SHEPHERD, SMILEY, GARY SMITH, JACK SMITH, JOHN SMITH, ST. GERMAIN, STRAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TRICHE, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WINSTON, WOOTON, AND WRIGHT

AN ACT

To enact R.S. 47:301(3)(i), (13)(k), and (28) and 337.10(I) and to amend and reenact R.S. 47:301(3)(i)(i), (13)(k)(i), and (28)(a),

relative to sales and use tax of the state and statewide political subdivisions; to provide for the reduction of the sales price, cost price, gross proceeds derived from a lease or rental, monthly lease or rental price paid, and the monthly lease or rental price contracted or agreed to by way of a definitional exclusion of certain machinery and equipment; to provide for effective dates; and to provide for related matters.

Reported with amendments.

HOUSE BILL NO. 10-

BY REPRESENTATIVE HAMMETT

AN ACT

To amend and reenact R.S. 47:6007, relative to the Louisiana motion picture investor tax credit; to remove the sunset date; to limit the credit so that it will not exceed Louisiana expenditures of the production; to authorize a carry forward of tax credits; to provide for administrative procedures and fees for the credit by the Governor's Office of Film and Television and the Department of Revenue; and to provide for related matters.

Reported favorably.

HOUSE BILL NO. 32—

BY REPRESENTATIVE TOWNSEND

AN ACT

To amend and reenact R.S. 33:2738.84(A)(1) and (D), relative to municipal sales and use taxes; to provide with respect to the allowable uses of the proceeds derived from the levy and collection of an additional sales and use tax by the city of Natchitoches; to remove references to population categories; and to provide for related matters.

Reported favorably.

HOUSE BILL NO. 35—
BY REPRESENTATIVES MONTGOMERY, ARNOLD, BALDONE, CURTIS, DANIEL, FARRAR, FAUCHEUX, HILL, JEFFERSON, KENNEY, MORRELL, ODINET, SCALISE, JANE SMITH, AND TOWNSEND

AN ACT
To amend and reenact R.S. 47:305.50(A)(1)(a) and Section 2 of Act
No. 8 of the 1996 Regular Session of the Legislature, as amended by Act No. 41 of the 1998 Regular Session of the Legislature, by Act No. 27 of the 2000 Regular Session of the Legislature, and by Act No. 2 of the 2002 Regular Session of the Legislature, relative to the sales and use tax; to delete the time limitation for the exemption for certain buses, trucks, and trailers used in interstate commerce; to provide for an effective date; and to provide for related matters.

Reported favorably.

Respectfully submitted, WILLIE MOUNT Chairwoman

Senate Bills and Joint Resolutions on Second Reading **Reported by Committees**

Senator Mount asked for and obtained a suspension of the rules to take up at this time the following Senate Bills and Joint Resolutions just reported by Committees.

SENATE BILL NO. 23— BY SENATOR NEVERS

AN ACT

To enact R.S. 47:301(3)(i) and (13)(k), relative to the state sales and use tax; to provide relative to the effectiveness of certain exemptions to the tax; to provide for an exclusion for transactions related to certain utilities upon which a tax is being levied by the provisions of House Bill 1; and to provide for related matters.

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March 16, 2004

7th DAY'S PROCEEDINGS

Reported with amendments by the Committee on Revenue and Fiscal Affairs.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 23 by Senator Nevers

AMENDMENT NO. 1

On page 2, line 15, change "and natural gas" to "natural gas, or any other fuel or gas, including but not limited to butane and propane.

On motion of Senator Mount, the committee amendment was adopted. The amended bill was read by title and ordered engrossed and passed to a third reading.

House Bills and Joint Resolutions on Second Reading **Reported by Committees**

Senator Mount asked for and obtained a suspension of the rules to take up at this time the following House Bills and Joint Resolutions just reported by Committees.

HOUSE BILL NO. 2-

USE BILL NO. 2—
BY REPRESENTATIVES HAMMETT, SALTER, ALARIO, MONTGOMERY, ALEXANDER, ANSARDI, ARNOLD, BADDN, BALDONE, BAUDOIN, BAYLOR, BEARD, BOWLER, BROOME, BRUCE, BRUNEAU, BURNS, BURRELL, K. CARTER, R. CARTER, CAZAYOUX, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DARTEZ, DOERGE, DORSEY, DOVE, DOWNS, DURAND, ERDEY, FAUCHEUX, FRITH, FUTRELL, GALLOT, GEYMANN, GLOVER, GRAY, E. GUILLORY, M. GUILLORY, HOPKINS, HUDSON, HUNTER, HUTTER, JACKSON, JEFFERSON, JOHNS, KATZ, KENNEY, LABRUZZO, LAFLEUR, LAMBERT, LANCASTER, MARCHAND, MARTINY, MCDONALD, MCVEA, MORRELL, MORRISH, MURRAY, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, RICHMOND, RITCHIE, ROMERO, SCALISE, SCHNEIDER, SHEPHERD, SMILEY, GARY SMITH, JACK SMITH, JOHN SMITH, ST. GERMAIN, STRAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TRICHE, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WINSTON, WOOTON, AND WRIGHT

AN ACT

To enact R.S. 47:301(3)(i), (13)(k), and (28) and 337.10(I) and to amend and reenact R.S. 47:301(3)(i)(i), (13)(k)(i), and (28)(a), relative to sales and use tax of the state and statewide political subdivisions; to provide for the reduction of the sales price, cost price, gross proceeds derived from a lease or rental, monthly lease or rental price paid, and the monthly lease or rental price contracted or agreed to by way of a definitional exclusion of certain machinery and equipment; to provide for effective dates; and to provide for related matters.

Reported with amendments by the Committee on Revenue and Fiscal Affairs.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 2 by Representative Hammett

AMENDMENT NO. 1

On page 8, line 1, delete ", by ordinance,"

AMENDMENT NO. 2

On page 8, line 2, change "and" to "or" and after "(28)" insert ", or any combination of these or all of them,'

AMENDMENT NO. 3

On page 8, delete lines 4 and 5, and insert the following: "effective upon adoption or enactment or phased in over a period of time set forth in the instrument providing the exclusion."

AMENDMENT NO. 4

On page 8, delete lines 22 through 29, and on page 9, delete lines 1 through 8, and insert in lieu thereof:

(aa) For the period ending on June 30, 2005, the cost price

shall be reduced by two percent.

(aa) (bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the cost price shall be reduced by fourteen seventeen percent.

(bb) (cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the cost price shall be reduced by twenty-eight thirty two percent.

(ce) (dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the cost price shall be reduced by forty-two forty-eight percent.

(dd) (ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the cost price shall be reduced by fifty-six sixty-four

(ee) (ff) For the period beginning July 1, 2009, and ending on June 30, 2010, the cost price shall be reduced by seventy eighty-two

(ff) (gg) For all periods beginning on or after July 1, 2010, the cost price shall be reduced by one hundred percent.'

AMENDMENT NO. 5

On page 9, delete lines 19 through 28, and on page 10, delete lines 1 through 6, and insert in lieu thereof:

(aa) For the period ending on June 30, 2005, the sales price

shall be reduced by two percent.

(aa) (bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the sales price shall be reduced by fourteen seventeen percent.

(bb) (cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the sales price shall be reduced by twenty-eight thirtytwo percent.

(ce) (dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the sales price shall be reduced by forty-two fortyeight percent.

(dd) (ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the sales price shall be reduced by fifty-six sixty-four percent.

(ee) (ff) For the period beginning July 1, 2009, and ending on June 30, 2010, the sales price shall be reduced by seventy eighty-two percent.

(ff) (gg) For all periods beginning on or after July 1, 2010, the sales price shall be reduced by one hundred percent.'

<u>AMENDMENT NO. 6</u>

On page 10, delete lines 16 through 28, and on page 11, delete lines 1 and 2, and insert in lieu thereof:

"(i) For the period ending on June 30, 2005, by two percent.
(i) (ii) For the period beginning July 1, 2005, and ending on June 30, 2006, by fourteen seventeen percent.

(ii) (iii) For the period beginning July 1, 2006, and ending on June 30, 2007, by twenty-eight thirty-two percent

(iii) (iv) For the period beginning July 1, 2007, and ending on June 30, 2008, by forty-two forty-eight percent.

(iv) (v) For the period beginning July 1, 2008, and ending on June 30, 2009, by fifty-six sixty-four percent.

(v) (vi) For the period beginning July 1, 2009, and ending on June 30, 2010, by seventy eighty-two percent.

(vi) (vii) For all periods beginning on or after July 1, 2010, by one hundred percent.

AMENDMENT NO. 7

On page 11, delete lines 19 through 28, and on page 12, delete lines 1 through 6, and insert in lieu thereof:

'(aa) For the period ending on June 30, 2005, the cost price shall be reduced by five percent.

(aa) (bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the cost price shall be reduced by fourteen twenty percent.

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(bb) (cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the cost price shall be reduced by twenty-eight thirtyfive percent.

(ce) (dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the cost price shall be reduced by forty-two fifty

(dd) (ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the cost price shall be reduced by fifty-six sixty-five

(ee) (ff) For the period beginning July 1, 2009, and ending on June 30, 2010, the cost price shall be reduced by seventy eighty-two and one-half percent.

(ff) (gg) For all periods beginning on or after July 1, 2010, the cost price shall be reduced by one hundred percent.'

<u>AMENDMENT NO. 8</u>

On page 12, delete lines 17 through 28, and on page 13, delete lines 1 through 4, and insert in lieu thereof:

'(aa) For the period ending on June 30, 2005, the sales price

shall be reduced by five percent.

(aa) (bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the sales price shall be reduced by fourteen twenty percent.

(bb) (cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the sales price shall be reduced by twenty-eight thirty-

five percent.

(cc) (dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the sales price shall be reduced by forty-two fifty percent.

(dd) (ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the sales price shall be reduced by fifty-six sixty-five

(ce) (ff) For the period beginning July 1, 2009, and ending on June 30, 2010, the sales price shall be reduced by seventy eighty-two and one-half percent.

(ff) (gg) For all periods beginning on or after July 1, 2010, the

sales price shall be reduced by one hundred percent."

AMENDMENT NO. 9

On page 13, delete lines 14 through 28, and insert in lieu thereof:

(i) For the period ending on June 30, 2005, by five percent. (i) (ii) For the period beginning July 1, 2005, and ending on June 30, 2006, by fourteen twenty percent.

(ii) (iii) For the period beginning July 1, 2006, and ending on

June 30, 2007, by twenty-cight thirty-five percent.

(iii) (iv) For the period beginning July 1, 2007, and ending on June 30, 2008, by forty-two fifty percent.

(iv) (v) For the period beginning July 1, 2008, and ending on June 30, 2009, by fifty-six sixty-five percent.
(v) (vi) For the period beginning July 1, 2009, and ending on

June 30, 2010, by seventy eighty-two and one-half percent.

(vi) (vii) For all periods beginning on or after July 1, 20110 by one hundred percent."

On motion of Senator Mount, the committee amendment was adopted. Under the provisions of Joint Rule No. 3 of the Rules of the Senate, the amended bill was read by title and referred to the Legislative Bureau.

HOUSE BILL NO. 10— BY REPRESENTATIVE HAMMETT AN ACT

To amend and reenact R.S. 47:6007, relative to the Louisiana motion picture investor tax credit; to remove the sunset date; to limit the credit so that it will not exceed Louisiana expenditures of the production; to authorize a carry forward of tax credits; to provide for administrative procedures and fees for the credit by the Governor's Office of Film and Television and the Department of Revenue; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs. Under the provisions of Joint Rule No. 3 of the Rules of the Senate, the bill was read by title and referred to the Legislative

HOUSE BILL NO. 32— BY REPRESENTATIVE TOWNSEND

AN ACT

To amend and reenact R.S. 33:2738.84(A)(1) and (D), relative to municipal sales and use taxes; to provide with respect to the allowable uses of the proceeds derived from the levy and collection of an additional sales and use tax by the city of Natchitoches; to remove references to population categories; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs. Under the provisions of Joint Rule No. 3 of the Rules of the Senate, the bill was read by title and referred to the Legislative Bureau.

HOUSE BILL NO. 35—

BY REPRESENTATIVES MONTGOMERY, ARNOLD, BALDONE, CURTIS, DANIEL, FARRAR, FAUCHEUX, HILL, JEFFERSON, KENNEY, MORRELL, ODINET, SCALISE, JANE SMITH, AND TOWNSEND

AN ACT

To amend and reenact R.S. 47:305.50(A)(1)(a) and Section 2 of Act No. 8 of the 1996 Regular Session of the Legislature, as amended by Act No. 41 of the 1998 Regular Session of the Legislature, by Act No. 27 of the 2000 Regular Session of the Legislature, and by Act No. 2 of the 2002 Regular Session of the Legislature, relative to the sales and use tax; to delete the time limitation for the exemption for certain buses, trucks, and trailers used in interstate commerce; to provide for an effective date; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs. Under the provisions of Joint Rule No. 3 of the Rules of the Senate, the bill was read by title and referred to the Legislative Bureau.

Privilege Report of the Legislative Bureau

March 16, 2004

To the President and Members of the Senate:

I am directed by your Legislative Bureau to submit the following report:

The following bills are approved as to construction and duplication.

HOUSE BILL NO. 2-

USE BILL NO. 2—
BY REPRESENTATIVES HAMMETT, SALTER, ALARIO, MONTGOMERY, ALEXANDER, ANSARDI, ARNOLD, BADON, BALDONE, BAUDOIN, BAYLOR, BEARD, BOWLER, BROOME, BRUCE, BRUNEAU, BURNS, BURRELL, K. CARTER, R. CARTER, CAZAYOUX, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DARTEZ, DOERGE, DORSEY, DOVE, DOWNS, DURAND, ERDEY, FAUCHEUX, FRITH, FUTRELL, GALLOT, GEYMANN, GLOVER, GRAY, E. GUILLORY, M. GUILLORY, HOPKINS, HUDSON, HUNTER, HUTTER, JACKSON, JEFFERSON, JOHNS, KATZ, KENNEY, LABRÜZZO, LAFLEUR, LAMBERT, LANCASTER, MARCHAND, MARTINY, MCDONALD, MCVEA, MORRELL, MORRISH, MURRAY, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, RICHMOND, RITCHIE, ROMERO, SCALISE, SCHNEIDER, SHEPHERD, SMILEY, GARY SMITH, JACK SMITH, JOHN SMITH, ST. GERMAIN, STRAIN, THOMPSON, TOOMY, TOWNSEND, TRAHAN, TRICHE, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WINSTON, WOOTON, AND WRIGHT

AN ACT

To enact R.S. 47:301(3)(i), (13)(k), and (28) and 337.10(I) and to amend and reenact R.S. 47:301(3)(i)(i), (13)(k)(i), and (28)(a), relative to sales and use tax of the state and statewide political subdivisions; to provide for the reduction of the sales price, cost

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price, gross proceeds derived from a lease or rental, monthly lease or rental price paid, and the monthly lease or rental price contracted or agreed to by way of a definitional exclusion of certain machinery and equipment; to provide for effective dates; and to provide for related

Reported without amendments.

HOUSE BILL NO. 10— BY REPRESENTATIVE HAMMETT AN ACT

To amend and reenact R.S. 47:6007, relative to the Louisiana motion picture investor tax credit; to remove the sunset date; to limit the credit so that it will not exceed Louisiana expenditures of the production; to authorize a carry forward of tax credits; to provide for administrative procedures and fees for the credit by the Governor's Office of Film and Television and the Department of Revenue; and to provide for related matters.

Reported without amendments.

HOUSE BILL NO. 32-

BY REPRESENTATIVE TOWNSEND AN ACT

To amend and reenact R.S. 33:2738.84(A)(1) and (D), relative to municipal sales and use taxes; to provide with respect to the allowable uses of the proceeds derived from the levy and collection of an additional sales and use tax by the city of Natchitoches; to remove references to population categories; and to provide for related matters.

Reported without amendments.

HOUSE BILL NO. 35-

BY REPRESENTATIVES MONTGOMERY, ARNOLD, BALDONE, CURTIS, DANIEL, FARRAR, FAUCHEUX, HILL, JEFFERSON, KENNEY, MORRELL, ODINET, SCALISE, JANE SMITH, AND TOWNSEND AN ACT

To amend and reenact R.S. 47:305.50(A)(1)(a) and Section 2 of Act No. 8 of the 1996 Regular Session of the Legislature, as amended by Act No. 41 of the 1998 Regular Session of the Legislature, by Act No. 27 of the 2000 Regular Session of the Legislature, and by Act No. 2 of the 2002 Regular Session of the Legislature, relative to the sales and use tax; to delete the time limitation for the exemption for certain buses, trucks, and trailers used in interstate commerce; to provide for an effective date; and to provide for related matters.

Reported without amendments.

Respectfully submitted, ARTHUR J. "ART" LENTINI Chairman

Adoption of Legislative Bureau Report

On motion of Senator Lentini, the Bills and Joint Resolutions were read by title and passed to a third reading.

Privilege Report of the Committee on Senate and Governmental Affairs

ENROLLMENTS

Senator Jones, Chairman on behalf of the Committee on Senate and Governmental Affairs, submitted the following report:

March 16, 2004

To the President and Members of the Senate:

7th DAY'S PROCEEDINGS

I am directed by your Committee on Senate and Governmental Affairs to submit the following report:

The following Senate Bill has been properly enrolled:

SENATE BILL NO. 15 (Duplicate of House Bill No. 5)— BY SENATOR MOUNT AND REPRESENTATIVE HAMMETT AND COAUTHORED BY SENATORS HINES, HEITMEIER AND HAINKEL AND REPRESENTATIVES SALTER, ALARIÓ, MONTGOMERY, BALDONE, K. CARTER, CURTIS, DARTEZ, FARRAR, FAUCHEUX, JEFFERSÓN, SCALISE, TOWNSEND, MURRAY AND THOMPSON AN ACT

To amend and reenact Section 3 of Act No. 535 of the 1988 Regular Session of the Legislature, as amended by Section 2 of Act No. 285 of the 1992 Regular Session of the Legislature, Section 3 of Act No. 1291 of the 1997 Regular Session of the Legislature, Section 1 of Act No. 50 of the 1998 Regular Session of the Legislature, and Section 3 of Act No. 7 of the 2001 First Extraordinary Session of the Legislature, relative to the Louisiana Tax Free Shopping Program; to change the termination date of the program; and to provide for related

> Respectfully submitted, CHÂRLEŚ D. JONEŚ Chairman

The foregoing Senate Bill was signed by the President of the Senate.

Privilege Report of the Committee on **Senate and Governmental Affairs**

ENROLLMENTS

Senator Jones, Chairman on behalf of the Committee on Senate and Governmental Affairs, submitted the following report:

March 16, 2004

To the President and Members of the Senate:

I am directed by your Committee on Senate and Governmental Affairs to submit the following report:

The following Senate Concurrent Resolutions have been properly enrolled:

SENATE CONCURRENT RESOLUTION NO. 5— BY SENATOR KOSTELKA AND REPRESENTATIVE WALSWORTH

A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of Lauryn Willets.

SENATE CONCURRENT RESOLUTION NO. 6— BY SENATOR KOSTELKA AND REPRESENTATIVES DOWNS, GALLOT

A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of Leesa Willets.

> Respectfully submitted, CHÂRLES D. JONES

The foregoing Senate Concurrent Resolutions were signed by the President of the Senate.

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Adjournment

Senator Bajoie moved that the Senate adjourn until Wednesday, March 17, 2004, at 9:30 o'clock A.M.

The President of the Senate declared the Senate adjourned until 9:30 o'clock A.M. on Wednesday, March 17, 2004.

GLENN A. KOEPP Acting Secretary of the Senate

GAYE F. HAMILTON Journal Clerk